



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 29 अप्रैल, 1964/9 वैशाख, 1886

### GOVERNMENT OF HIMACHAL PRADESH EXCISE AND TAXATION DEPARTMENT NOTIFICATION

*Simla-4, the 26th February, 1964/7th Phalgun, 1885*

No. 1-10/61-E&T.—In supersession of all the previous Rules on the subject and in exercise of the powers conferred upon him, under section 24 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as applied to Himachal Pradesh, and also to Bilaspur, the Lieutenant Governor, Himachal Pradesh, is pleased to frame w.e.f. 7-3-1964 the following Rules for the whole of Himachal Pradesh, to carry out the purposes of the said Act, the same having been published previously in the Himachal Pradesh Extraordinary Rajpatra, dated the 4th October, 1962 *vide* Himachal Pradesh Administration (Excise and Taxation Department) notification of even No., dated the 18th May, 1962:—

## THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) RULES, 1964

1. *Title and commencement.*—(1) These rules shall be called the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964.

(2) They shall come into force at once.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context—

(a) “the Act” means the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in the Union territory of Himachal Pradesh;

(b) “licence” means the licence granted under the provisions of the said Act;

(c) “manager” or “agent” means the person expressly or impliedly authorised by the retail dealer to act as his manager or agent for all or any of the purposes of these rules.

3. *Superintendence and control of the administration under the Act.*—(1)

(a) Subject to the control of the Lieutenant Governor, Himachal Pradesh and unless the Lieutenant Governor, Himachal Pradesh shall by notification otherwise direct, the Excise and Taxation Commissioner shall superintend the administration and the collection of the tax leviable under the Act.

(b) Subject to the general control and superintendence of the Excise and Taxation Commissioner and unless the Lieutenant Governor, Himachal Pradesh shall by notification otherwise direct, the Assistant Excise and Taxation Commissioner shall assist the Excise and Taxation Commissioner in carrying out all or any of the purposes of the Act.

(c) Subject as aforesaid and to the control of the Assistant Excise and Taxation Commissioner and unless the Lieutenant Governor, Himachal Pradesh, by notification otherwise direct, the Petrol Taxation Officer shall control all other officers empowered under the Act in his district.

(2) The Petrol Taxation Officer, is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the Excise and Taxation Commissioner, and Assistant Excise and Taxation Commissioner and the orders of the Lieutenant Governor.

4. *Application for Licence.*—(a) A person desiring to obtain a licence authorising retail sales of motor spirit shall submit an application in Form P.A. appended to these rules, to the Petrol Taxation Officer of the district in which his place or places of business is/are situated.

(b) A firm or company, the business of which is mainly wholesale and which is desirous to obtaining a licence authorising retail sales of motor spirit in more than one district, shall submit an application in Form P.B., appended to these rules, to the Petrol Taxation Officer of the district in which its head office of business in Himachal Pradesh is situated.

(c) For a licence in Form P. 3, an application in Form P. B. B., appended to these rules, shall be made by the Chief Engineer, Public Works, Himachal Pradesh to the Petrol Taxation Officer of the district in which his head office is for the time being situated.

5. *Grant of Licence.*—(a) A licence in Form P. 1., appended to these rules, authorising retail sales of motor spirit may be granted by the Petrol Taxation Officer on payment of a fee of rupees five.

(b) (i) A licence in Form P. 2, appended to these rules, authorising retail sales of motor spirit in more than one district, may, with the prior permission of the Excise and Taxation Commissioner, be granted by the Petrol Taxation Officer to any firm or company applying under the provisions of rule 4 (b), on payment of a fee of rupees five.

(ii) An *ex-officio* licence in Form P. 3, appended to these rules, authorising retail sale of motor spirit to officers of the Himachal Pradesh Administration only at the Irrigation Head works in the Himachal Pradesh may, with the previous approval of the Excise and Taxation Commissioner, be granted by the Petrol Taxation Officer, to the Chief Engineer, Public Works, Himachal Pradesh under the provisions or clause (c) of rule 4 on payment of a fee of anna one.

(c) All licence shall be held subject to the conditions therein set forth and to the provisions of the Act and of any rules from time to time made under the Act.

(d) A copy of these rules will be given free with each licence.

6. *Amendment of Licence.*—(a) Any licence granted under these rules may be amended by the Petrol Taxation Officer granting such licence: provided that the amendment shall not be inconsistent with the provisions of the Act, or of these rules.

(b) A retail dealer who desires to have his licence amended, shall submit it to the Petrol Taxation Officer with an application stating the nature of the amendments required and the reasons therefor.

7. *Renewal of Licence.*—(a) A licence may be renewed by the Petrol Taxation Officer of the district in which the original licence was granted

(b) Applications for the renewal of licences in Forms P. 1 and P. 2 shall be in Forms P. A. and P. B. respectively, and those for the renewal of a licence in Form P. 3 shall be in Form P. B. B. appended to these rules. Such applications shall be made not less than 30 days before the date on which the licence expires:

Provided that the Petrol Taxation Officer may entertain such applications after the prescribed period on payment of such late fee not exceeding Rs. 50 as he may deem fit.

8. *Refusal of licence.*—A Petrol Taxation Officer refusing to grant, amend or renew a licence, shall record his reasons for such refusal in writing and a copy of the order shall be given to the applicant on payment of a fee of one rupee.

9. *Suspension or cancellation and restoration of licence.*—(a) A Petrol Taxation Officer suspending or cancelling a licence under sub-section (1) of section 8 of the Act, shall record his reasons for so doing in writing and a copy of the order shall be given to the holder of the licence on payment of a fee of one rupee.

(b) A licence suspended or cancelled by a Petrol Taxation Officer may be restored by that officer on payment of a fee not exceeding one hundred rupees.

10. *Transfer of the licence and partnership.*—(a) Every licence granted under these rules shall be deemed to have been granted to the retail dealer, company, firm or partnership named therein:

Provided that, where a licence is granted in the name of the several partners while trading in the name of the firm, it shall, subject to the provisions of rule 11, expire if the partnership of firm is dissolved or if any one such partner, for any reason, ceases to be a partner therein and provided further that an *ex-officio* licence in Form P. 3, issued to the Chief Engineer, Irrigation Works, Himachal Pradesh shall by virtue of his office, be deemed to have been held by whosoever is the Chief Engineer, Public Works, Himachal Pradesh for the time being.

all motor spirit sold in retail during the preceding month in each district and shall lodge the said returns with the Petrol Taxation Officer of the district in which the sale took place within 30 days of the close of the month to which it relates.

(d) Every retail dealer licensed in Form P.1, P. 2 or P. 3 shall subscribe at the foot of the monthly return, a declaration duly signed by himself or by his duly authorised manager or agent; to the effect that the particulars set out therein are to the best of his knowledge and belief true, accurate and complete.

(e) Every monthly return submitted under sub-rule (b) or (c) above shall be accompanied by the treasury of the State Bank receipt or other evidence of the payment of tax having been made in the manner prescribed under sub-rule (a) above.

(f) The Petrol Taxation Officer, after satisfying himself that the payment of the amount shown in the monthly return has duly been made, shall cause to be issued a certificate in Form P.E., appended to these rules and have it delivered to the retail dealer or his authorised manager or agent submitting the return. Number and date of the certificate issued shall also be recorded at the foot of the return.

**16. Procedure in case of non-payment of the tax.**—(a) If the amount of the tax due has not been deposited within the time prescribed under rule 15 the Petrol Taxation Officer shall cause a notice in Form P. F. appended to these rules, to be issued and served on the retail dealer, requiring him to make payment of the unpaid amount of tax within 10 days of the date of service of the said notice.

(b) Every notice issued under sub-rule (a) may be given to the retail dealer at his ordinary place or places of business or if the retail dealer be not found on the said premises, to any person in the employ of the retail dealer who may be found upon the said premises or if no such person be found the same may be left at the said premises or affixed in a conspicuous position upon some building or erection in the occupation of the retail dealer.

(c) If the tax is not paid within the time fixed by the notice issued under sub-rule (a), the Petrol Taxation Officer, may after calling upon the retail dealer to show cause, proceed to impose a penalty under the provisions of section 9 of the Act.

**17. Retail dealers to maintain registers in the prescribed forms, inspection note-books and other records.**—(a) Every retail dealer licensed in Form P. 1 shall maintain at each place of business a correct, accurate and up-to-date account of his stocks and daily sales of motor spirit in a register in Form P.G., appended to these rules. All delivery challans or purchase invoices and other evidences of purchase and certificates of payment in Form P. E., and other evidences of payment of the tax should be preserved by the retail dealer for one year.

(b) Every retail dealer licensed in Form P. 2, or P. 3 shall maintain, at his head office of business in a correct, accurate and up-to-date account of retail sales of motor spirit in a register in Form P. H., appended to these rules. True copies of all invoices in connection with the retail supply of motor spirit and other evidence of retail sales effected and certificates of payment in Form P.E., and other evidences of payment of the tax should be preserved by the retail dealer for one year.

(c) Entries in the registers may be made in English, Hindi or Urdu but only English numerals shall be used.

(d) Every retail dealer shall keep an inspection note-book in which officers empowered under the Act may record their remarks.



**18. Retail dealer to furnish certain information.**—Every retail dealer shall furnish fully and correctly any information in his possession that he is required to furnish in connection with any purpose of the Act, or of these rules, by any officer specially empowered under section 15 of the Act.

**19. Compounding of offences.**—(a) The Assistant Excise and Taxation Commissioner exercising his powers of compounding offences under section 19 of the Act, shall cause a notice in Form P.J., appended to these rules, to be issued and served on the offender, requiring him to make payment of the amount fixed as composition fee, within 10 days of the receipt of the said notice. If the said amount is not paid within the period specified, the offender, shall be prosecuted for commission of an offence under the Act.

(b) A Magistrate, while trying a person accused of an offence under the Act, may with the approval of the Assistant Excise and Taxation Commissioner, accept the amount fixed as composition fee even after the prosecution has started.

**20. Payment of tax not levied in full or erroneously refunded.**—When tax less than the amount of tax due has been levied through inadvertence, error or misconception on the part of the Petrol Taxation Officer, or through misstatement as to the quantity of motor spirit sold, on the part of the retail dealer or, when any such tax, after having been levied has been, owing to any such cause, erroneously refunded, the person chargeable with the tax not levied in full or the person to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within one year from the cost of the month in respect of which that tax should have been levied or from the date of making the refund. If the tax is not paid within thirty days of the date of making the demand, the Petrol Taxation Officer shall proceed against the defaulter in the manner laid down in sub-rule (c) of rule 16.

**21. Appeals and revisions.**—(a) Every appeal under sub-section (1) of section 22 of the Act shall be presented within one month from the date of the order appealed against and shall be accompanied by the order appealed against the original or by an authenticated copy of such order, unless the omission to produce such order or copy thereof is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed above.

(b) The appeal may be sent by post or may be presented to the officer concerned or to such other officer as he may appoint in this behalf, by the party concerned by a recognised agent or legal practitioner.

**22. Powers.**—The powers conferred by section 15 of the Act shall be exercised by every officer of the Excise and Taxation Department not below the rank of Sub-Inspector within the area for which he is appointed.

### PENALTIES

**23. Punishment for the breach of rules, for refusing, neglecting, or failing to furnish information and for furnishing false information.**—(a) Persons convicted of the breach or any of these rules render themselves liable to punishment of fine, under sub-section (3) of section 24 of the Act, which may extend to one hundred rupees, and, where the breach is a continuing one, with further fine which may extend to twenty rupees for every day after the first day during which the breach has continued.

(b) Persons, who are bound under these rules to furnish information by submitting returns and maintaining registers in the prescribed forms, preserving relevant records or in any other manner, render themselves liable to

punishment, under section 176 of the Indian Penal Code, if they refuse, neglect or, without lawful excuse, fail to furnish the required information in the prescribed manner.

(c) Any persons, who furnish information, which they know or have reason to believe to be false, render themselves liable to punishment under section 177 of the Indian Penal Code.

### FORM P. 1

(See rule 5)

*Form of licence authorising retail sales of motor spirit in the specified place or places of business situated in one district*

LICENCE FEE RUPEES FIVE

Licence No.....

District .....

This licence authorising retail sales of motor spirit in the place(s) of business specified hereunder is granted to\*..... resident of..... tehsil..... district....., whilst trading in the name of..... subject to the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in Himachal Pradesh and the rules made thereunder, and to the further conditions hereinafter specified.

Situation of the place(s) of business:—

- 1.
- 2.
- 3.

This licence shall be valid upto the 31st of March, 19.. unless renewed.

\*In the case of a firm or company, its full name, address and the name of the manager or agent should be given. Where the firm or partnership is not registered it is to be noted that the licence is valid only so long as the individual members are trading in the name specified in the licence.

### CONDITIONS

1. The retail dealer shall maintain at each place of business specified above a correct, accurate and up-to-date account of his stocks and daily sales of motor spirit in a register in Form P.G. He shall also keep an inspection note-book.

2. The retail dealer shall produce immediately on demand by an officer duly empowered in this behalf, this license or its authenticated copy, registers, inspection note-books and other connected records and also his stock of motor spirit.

3. The retail dealer's agents or employees in charge of the places of business specified above shall keep authenticated copies of this licence and separate inspection note-book, note-books which shall be produced immediately on demand by an officer duly empowered in this behalf.

4. The retail dealer shall submit punctually the monthly return of sales of Form P. C. and shall also deposit the amount of tax chargeable within the stipulated period of 21 days.

5. The retail dealer shall maintain at the main outer-door of each place of business specified in this licence a sign-board showing in conspicuous letters in English or Urdu that he is a licensed retail dealer of motor spirit, his name and the class and number of his licence.

6. On the expiry, suspension or cancellation of the licence for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the retail dealer in respect of a place of business specified above, this licence shall cease to be valid for that place of business.

7. On breach of any of the conditions of this licence or of the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh or of the rules made thereunder or of any provision in any other law for the time being in force relating to the distribution, supply or sale of motor spirit this licence may be suspended or cancelled by the Petrol Taxation Officer without in any way affecting the imposition of any penalty or punishment which may thereby have been incurred.

(Signed).....

Dated the.....Day of .....*Petrol Taxation Officer,*  
.....19 .....*district.*

*Note.—1 A copy of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964 will be given free with this licence.*

*Note.—2 Not applicable in the case of licences for the retail sale of diesel oil and/or powerine only.*

#### PARTICULARS OF RENEWALS

| Date of renewal | Date of expiry | Signature of the<br>Petrol Taxation<br>Officer |
|-----------------|----------------|--|
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |

#### FORM P. 2

(See rule 5)

*Form of licence authorising retail sales of motor spirit in the specified places of business situated in more than one district*

LICENCE FEE RUPEES FIVE

Licence No.....

District of issue.....

District for which the licence is valid.....

.....

This licence authorising retail sales of motor spirit in the places of business specified hereunder is granted to\*.....  
 .....  
 subject to the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh and the rules framed thereunder and to the further conditions hereinafter specified.

Situation of the places of business:—

- 1.
- 2.
- 3.
- 4.
- 5.

This licence shall be valid upto the 31st March, 19... unless renewed.

\*The firm or company's full name and address at its head office of business in the Himachal Pradesh and also the name of the manager or agent in charge of the head office should be given.

#### CONDITIONS

1. The retail dealer shall maintain, at his head office of business in the Province, a correct, accurate and up-to-date account of retail sales of motor spirit in a register in Form P.H. He shall also keep an inspection note-book.

2. The retail dealer shall produce immediately on demand by an officer duly empowered in this behalf, this licence, or its authenticated copy, registers, inspection note-books and other connected records.

3. The retail dealer's agents or employees in charge of the places of business specified above shall keep authenticated copies of this licence and separate inspection note-books, which shall be produced immediately on demand by an officer duly empowered in this behalf.

4. The retail dealer shall submit punctually the monthly return of retail sales in Form P.D. and shall also deposit the amount of tax chargeable within the stipulated period of 30 days.

5. On the expiry, suspension or cancellation of the licence for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the retail dealer in respect of a place of business specified above, this licence shall cease to be valid for that place of business.

6. On breach of the conditions of this licence or of the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in Himachal Pradesh or of the rules made thereunder, or of any provision in any other law for the time being in force relating to the distribution, supply or sale of motor spirit, this licence may be suspended or cancelled by the Petrol Taxation Officer of the district in which the licence was issued, without in any way affecting the imposition of any penalty or punishment which may thereby have been incurred.

(Signed).....

Dated.....day of  
 .....19

Petrol Taxation Officer,  
 .....district.

## PARTICULARS OF RENEWALS

| Date of renewal | Date of expiry | Signature of the<br>Petrol Taxation<br>Officer |
|-----------------|----------------|--|
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |
|                 | 31st March, 19 |  |

*Note.*—A copy of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964 will be given free with this licence.

*\*Note.*—Not applicable in the case of licences for the retail sale of diesel oil and/or powerine only.

## FORM P. 3

(See rule 5)

*Form of licence authorising retail sales of motor spirit to the officers of the Himachal Pradesh Administration only at the Irrigation Headworks specified hereby under the Himachal Pradesh*

LICENCE FEE SIX NAYA PAISE

Licence No. ....

District of issue. ....

Districts for which the licence is valid:—

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

This licence authorising retail sales of motor spirit at the Irrigation Headworks specified hereunder is granted to the Chief Engineer, Public Works (Irrigation), Himachal Pradesh subject to the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in Himachal Pradesh and the rules framed thereunder and the further conditions hereinafter specified:—

Name of the Headworks:

This licence shall be valid upto the 31st March, 19... unless renewed.

## CONDITIONS

1. The retail dealer shall maintain, at his head office of business in the Province, a correct, accurate and up-to-date account of retail sales of motor spirit in a register in Form P. H. He shall also keep an inspection book.

2. The retail dealer shall produce immediately on demand by an officer duly empowered in this behalf this licence, or its authenticated copy, register, inspection note-books, and other connected records.

3. The retail dealer's agent or employees in charge of the Irrigation Headworks specified above shall keep authenticated copies of this licence and separate inspection note-books, which shall be produced immediately on demand by an officer, duly empowered in this behalf.

4. The retail dealer shall submit punctually the monthly return of retail sales of Form P. D. and shall also deposit the amount of tax chargeable within the stipulated period of 30 days.

5. On the expiry, suspension or cancellation of the licence for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the retail dealer in respect of any Irrigation Headworks specified above, this licence shall cease to be valid for that Headwork.

6. On breach of the conditions of this licence or of the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh or of the rules made thereunder or of any provision in any other law for the time being in force relating to the distribution, supply or sale of motor spirit this licence may be suspended or cancelled by the Petrol Taxation Officer of the district in which the licence was issued, without in any way affecting the imposition of any penalty or punishment which may thereby have been incurred.

(Sd.).....  
Petrol Taxation Officer,  
.....district.

Dated.....Day of  
.....19 .

*Note.*—A copy of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964 will be given free with this licence.

*\*Note.*—Not applicable in the case of licences for the retail sale of diesel oil and/or powerine only.

FORM P. A  
(See rules 4 (a) and 7)

*Application for the grant/renewal of licence in Form P. A authorising retail sales of motor spirit in the specified place(s) of business situated in the district of.....*

To

The Petrol Taxation Officer,  
.....district.

The following particulars should be filled in by the applicant:—

1. \*Applicant's name.....  
Father's name.....  
Profession.....  
Address.....
2. Total estimated quantity of motor spirit in Imperial gallons expected to be sold retail during the year 19....19....



3. Particulars of the licence, if any, held under the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh.
4. Situation of the place(s) of business:—

| Town or village | Tehsil | *Particulars of the storage licences held under the Petroleum Act, 1934 |
|-----------------|--------|---|
|-----------------|--------|---|

Signature of the applicant.....  
 Postal address of the applicant.....  
 .....  
 Date of the application.....

\*In case where the application is made on behalf of a firm or company its name and address and the name of the manager or agent should be given as also the name in which the firm or partnership will carry on business.

Not required in the case of applications for the grant of renewal of licences for the retail sale of diesel oil/or powerine only.

### FORM P. B

(See rules 4 (b) and 7)

*Application for the grant/renewal of a licence in Form P. 2 authorising retail sales of motor spirit in the specified places of business situated in the districts of:—*

.....  
 .....  
 .....  
 .....

To

The Petrol Taxation Officer,  
 .....district.

The following particulars should be filled in by the applicant:—

1. Full name and address of the firm or company at its head office of business in the Province. Name of the manager or agent in charge of the head office.
2. Total estimated quantity of motor spirit in Imperial gallons expected to be sold retail during the year 19..19..
3. Particulars of the licence, if any, held under the Punjab Motor Spirit (Taxation of Sales) Act, 1939, as in force in Himachal Pradesh.

4. Situation of the places of business:—

|                 |        |          |  |
|-----------------|--------|----------|--|
| Town or village | Tehsil | District | Particulars of the storage<br>licences held under the<br>Petroleum Act, 1934 |
|                 |        |          | Signature of the applicant.....  |
|                 |        |          | Postal address of the applicant.....   |
|                 |        |          | .....  |
|                 |        |          | Date of the application.....   |

\*Not required in the case of applications for the grant of renewal of licences for the retail sale of diesel oil or powerine only.

### FORM P. BB

(See rule 4(c) and rule 7)

*Application for the grant/renewal of a licence in Form P. 3, authorising retail sales of motor spirit to the officers of the Himachal Pradesh Administration only at the Irrigation Headworks specified below situated in the districts of:—*

To  
The Petrol Taxation Officer,

.....district.

The following particulars should be filled in by the applicant:—

1. Full name and address of the officer at his head office in the Province.
2. Name of the agent, if any, in charge of the head office.
3. Total estimated quantity of motor spirit in Imperial gallons expected to be sold retail during the year 19.....19.....
4. Particulars of the licence, if any, held under the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh.

| Place | Tehsil | District | Particulars of the storage<br>licence held under the<br>Petroleum Act, 1934 |
|-------|--------|----------|---|
| 1     | 2      | 3        | 4   |

Signature of the applicant.....

Postal address of the applicant.....

Date of the application.....

\*Not required in the case of applications for the grant of renewal of licence for the retail sale of diesel oil and/or powerine only,

## FORM P. C

(See rule 15)

(To be submitted to the Petrol Taxation Officer of the district within 21 days of the close of the month to which it relates)  
 Return showing particulars of retail sales of motor spirit effected by.....son of.....  
 retail dealers licensed in Form P. 1.

(Licence No.....) in the district of.....during the month of.....19..

| Situation<br>of the<br>place(s) of<br>business | (c)<br>Balance<br>from the<br>previous<br>month | Quantity<br>received<br>during the<br>month | Total<br>quantity<br>for disposal | (a)<br>Quantity<br>sold during<br>the month | Rate of tax<br>per litre | (b)<br>Amount<br>of tax<br>chargeable | Amount<br>of tax<br>credited | Number and<br>date of the<br>treasury or<br>the State<br>Bank receipt<br>or reference<br>to other<br>evidence of<br>payment<br>attached with<br>this return | (c)<br>Balance at<br>the close<br>of the<br>month | (d)<br>Remarks |
|--|---|---|-----------------------------------|---|--------------------------|---------------------------------------|------------------------------|---|---|----------------|
|  |   |   |                                   |   |                          | Rs. mP.                               | Rs. nP.                      |   |   |                |
| 1.   |   |   |                                   |   |                          |                                       |                              |   |   |                |
| 2.   |   |   |                                   |   |                          |                                       |                              |   |   |                |
| 3.   |   |   |                                   |   |                          |                                       |                              |   |   |                |
| Total  | ..  |   |                                   |   |                          |                                       |                              |   |   |                |

Notes.—Quantities should be shown in Imperial gallons.

(a) Fractions of a gallon may be omitted.

(b) Any discrepancy arising out of differences in temperature, leakage or evaporation of motor spirit should be explained in the 'Remarks' column.

(c) Particulars of any supplies made to sub-dealers for resale should be shown in the 'Remarks' column.

(d) Calculated to the nearest anna.

DECLARATION

I do hereby declare that I have compared the above particulars with the entries in the register(s) of stock and daily sales in Form P.G. maintained by me, and with other relevant records preserved by me, and they are, to the best of my knowledge and belief, true, accurate and complete.

(Signed).....

Dated.....

.....19 .

(To be signed by the retail dealer licensed in  
Form P. 1. or his authorised manager or  
agent).

Certificate No....., dated.....for the payment of a sum of.....issued.

Dated.....

.....19 .

(Signed).....

*Petrol Taxation Officer,*

.....district.

## FORM P. D

(See rule 15)

(To be submitted to the Petrol Taxation Officer of the district in which the retail dealer's licence has been issued, within 30 days of the close of the month to which it relates)

Return showing particulars of retail sales of motor spirit effected by ..... retail dealer licensed in Form P. 2  
(Licence No. ....) in the district of ..... during the month of ..... 19 ..

| (a)<br>Total quantity<br>sold retail in<br>litres | Rate of tax<br>per litre | (b)<br>Amount of<br>tax charge-<br>able | Amount of<br>tax credited | Number and date of the treasury<br>or the State Bank receipt or<br>reference to other evidence of<br>payment attached with this<br>return | District | Quantity<br>sold | Re-<br>marks |
|---|--------------------------|---|---------------------------|---|----------|------------------|--------------|
| 1   | 2                        | 3                                       | 4                         | 5   | 6        | 7                | 8            |
|   |                          | Rs. nP.                                 | Rs. nP.                   |   |          |                  |              |
| Total   | ..                       |   |                           |   |          |                  |              |

Notes.—(a) Fractions of a gallon may be omitted.

(b) Calculated to the nearest anna.

## DECLARATION

I do hereby declare that I have compared the above particulars with the entries in the register of retail sales, in Form P. H. maintained by me, and with other relevant record preserved in my office, and they are, to the best of my knowledge and belief, true, accurate and complete.

Date .....  
..... 19 ..

(Signed) .....  
(To be signed by the retail dealer licensed in Form P.2 or his  
authorised manager or agent).

Certificate No. ...., dated ..... for the payment of a sum of ..... issued.

Dated .....  
..... 19 ..

(Signed) .....  
Petrol Taxation Officer,  
..... district.

FORM P. E

(In two foils)

[See rule 15(b)]

No..... Date....., 19.....

*Certificate of payment made under rule 15(a) of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964*

Certified that.....

.....  
retail dealer licensed in Form P.1/P.2 (Licence No.....)  
has paid the sum of..... by the

Treasury receipt No....., dated.....  
State Bank receipt

on account of the tax on retail sales of motor spirit due for the month of  
....., 19....

(Sd.).....

*Petrol Taxation Officer,*

.....district.

FORM P. E

[See rule 15(b)]

No..... Date....., 19.....

*Certificate of payment made under rule 15(a) of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964*

Certified that.....

.....  
retail dealer licensed in Form P.1/P.2 (Licence No.....)  
has paid the sum of..... by the

Treasury receipt No....., dated.....  
State Bank receipt

on account of the tax on retail sales of motor spirit due for the month of  
....., 19....

(Sd.).....

*Petrol Taxation Officer,*

.....district.



(In two foils)

FORM P. F.

(See rule 16)

NOTICE

No..... Dated.....19

*Notice of demand of payment of tax under rule 16 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964*

Name, parentage and address of the retail dealer licensed in Form P. 1/P. 2 (Licence No.....)

For the month of.....  
Amount Rs.....

(Signed) .....  
(Petrol Taxation Officer),  
.....district.

FORM P. F.

(See rule 16)

NOTICE

No..... Dated.....19

*Notice of demand of payment of tax under rule 16 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964*

To

Take notice that on behalf of the Lieutenant Governor, Himachal Pradesh I hereby demand payment by you of the sum of Rs.....now due and unpaid on account of the tax on retail sales of motor spirit for the month of.....19, and that if the above amount be not paid into the local treasury or sub-treasury or the branch of the State Bank of India authorised to transact Government business in this district, within 10 days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of rule 16(c) of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964 as in force in Himachal Pradesh.

(Signed) .....  
(Petrol Taxation Officer),  
.....district.

*Note.*—No payment should be tendered on gazetted holidays, nor after 2-30 P.M. on any day, nor after 12-30 P.M. on Saturdays.

FORM P. G.

(See rule 17)

(To be maintained by the retail dealer licensed in Form P. 1)  
Register of stocks and daily retail sales of motor spirit for the month  
of..... 19 ..

Name of the retail dealer.....Licence No.....

Situation of the place of business.....

| Date | Opening<br>balance | Source of<br>supply with<br>No. and date of<br>delivery challan of<br>purchase invoice | Total | To-day's<br>sales | Closing<br>balance | Remarks |
|------|--------------------|--|-------|-------------------|--------------------|---------|
| 1    | 2                  | 3  | 4     | 5                 | 6                  | 7       |
| 1    |                    |  |       |                   |                    |         |
| 2    |                    |  |       |                   |                    |         |
| 3    |                    |  |       |                   |                    |         |
| 4    |                    |  |       |                   |                    |         |
| 5    |                    |  |       |                   |                    |         |
| 6    |                    |  |       |                   |                    |         |
| 7    |                    |  |       |                   |                    |         |
| 8    |                    |  |       |                   |                    |         |
| 9    |                    |  |       |                   |                    |         |
| 10   |                    |  |       |                   |                    |         |
| 11   |                    |  |       |                   |                    |         |
| 12   |                    |  |       |                   |                    |         |
| 13   |                    |  |       |                   |                    |         |
| 14   |                    |  |       |                   |                    |         |
| 15   |                    |  |       |                   |                    |         |
| 16   |                    |  |       |                   |                    |         |
| 17   |                    |  |       |                   |                    |         |
| 18   |                    |  |       |                   |                    |         |
| 19   |                    |  |       |                   |                    |         |
| 20   |                    |  |       |                   |                    |         |
| 21   |                    |  |       |                   |                    |         |
| 22   |                    |  |       |                   |                    |         |
| 23   |                    |  |       |                   |                    |         |
| 24   |                    |  |       |                   |                    |         |
| 25   |                    |  |       |                   |                    |         |
| 26   |                    |  |       |                   |                    |         |
| 27   |                    |  |       |                   |                    |         |
| 28   |                    |  |       |                   |                    |         |
| 29   |                    |  |       |                   |                    |         |
| 30   |                    |  |       |                   |                    |         |
| 31   |                    |  |       |                   |                    |         |

Monthly

Total ..

Notes.—(1) Quantities should be shown in Imperial gallons.

(2) Any discrepancy arising out of differences in temperature, leakage or evaporation of motor spirit should be explained in the 'Remarks' column.

(3) Particulars of any supplies made to sub-dealers for re-sale should be shown in the 'Remarks' column.

## ABSTRACT FOR THE MONTH OF.....19 .

| Total quantity of motor spirit sold during the month | Rate of tax per litre | Amount of tax chargeable | Amount of tax credited | No. and date of the treasury of the State Bank receipt or reference to other evidence of payment | No. and date of the certificate of payment in Form P. E. |
|--|-----------------------|--------------------------|------------------------|--|--|
| 1  | 2                     | 3                        | 4                      | 5  | 6  |
| Rs. nP.  | Rs. nP.               | Rs. nP.                  | Rs. nP.                |  |  |

(Signed) .....

(To be signed by the retail dealer licensed in Form P. 1 or his authorised manager or agent).

Dated.....19 .

# FORM P. H.

(See rule 17)

(To be maintained by the retail dealer licensed in Form P. 2)

Register of retail sales of motor spirit effected during the month of.....19 ..

Name of the retail dealer.....Licence No.....situation of the head office of business in the Province.....

| Date              | Quantity sold retail (litres) | Number and date of the invoice | Situation of the place of business where the sale was effected (town or village, tehsil and district) | Name and address of the person or firm to whom sold | Remarks |
|-------------------|-------------------------------|--------------------------------|---|---|---------|
| 1                 | 2                             | 3                              | 4   | 5   | 6       |
| *Monthly Total .. |                               |                                |   |   |         |

\*Particulars of total quantity of motor spirit sold retail during the month.

ABSTRACT FOR THE MONTH OF.....19 ..

| District | Quantity sold | Total quantity of motor spirit sold retail during the month | Rate of tax per litre | Amount of tax chargeable | Amount of tax credited | Number and date of the treasury or the State Bank receipt or reference to other evidence of payment | Number and date of the certificate of payment in Form P. E. |
|----------|---------------|---|-----------------------|--------------------------|------------------------|---|---|
| 1        | 2             | 3   | 4                     | 5                        | 6                      | 7   | 8   |
| Total .. |               |   | Rs. nP.               | Rs. nP.                  | Rs. nP.                |   |   |

Dated.....19 ..

(Signed) .....  
(To be signed by the retail dealer licensed in Form P. 2, or his authorised manager or agent).

## FORM P. J.

(See rule 19)

OFFICE OF THE COLLECTOR.....DISTRICT

Dated.....19 .

To

.....

.....

1. From the report, dated.....of the.....and the subsequent enquiries, the Collector is satisfied that you have committed a breach of section/rule.....of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1939/of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1964 as in force in Himachal Pradesh.

2. The Collector is, however, willing to compound the offence under section 19 of the Punjab Motor Spirit (Taxation of Slaes) Act, 1939 as in force in Himachal Pradesh provided you pay the amount of Rs.....fixed as composition fees, on the receipt of this notice. In case of your failure to pay the composition fee fixed (i.e., Rs.....) within 10 days of the receipt of this notice, you will be prosecuted for commission of an offence under section.....of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 as in force in Himachal Pradesh.

(Signed).....

(Collector),

.....district.

Forwarded to the.....for favour of serving this notice on the person named therein and returning to the undersigned after the expiry of the time allowed, with a note whether the amount specified in the notice has been paid or not.

(Signed).....

Dated.....19 .

(Collector),

.....District.

Returned to the Collector,.....district, with the note that the amount specified in this notice has been recovered.....and credited into the treasury/sub-treasury/ Branch of State Bank of India.....at.....in the district. The Treasury/State Bank receipt for the amount is enclosed.

(Signed).....

Dated.....19 .

(In four foils)

FORM P. M.

CHALLAN

(1. To be retained in the Treasury.)

(2. To be sent by the Treasury to the Petrol Taxation Officer.)

(3. To be attached by the dealer with the monthly return.)

(4. To be retained by the dealer.)

MOTOR SPIRIT TAX

Invoice of the tax paid into .....

Treasury/Sub-Treasury/Branch of  
State Bank of India and credited under  
the head of account "XII-A—Sales Tax—  
Taxes under the State Sales Tax Act—  
Receipts under Motor Spirit (Taxation  
of Sales) Act".

Last date for payment.....

| By whom<br>tendered | Name and<br>address of<br>dealer on<br>whose behalf<br>money is paid | Kind of<br>licence | Payment on account of | Amount |
|---------------------|--|--------------------|-----------------------|--------|
| 1                   | 2  | 3                  | 4                     | 5      |

Rs.

(i) Tax under section 3.

(ii) Licence fees.

(iii) Penalties.

(iv) Composition fee.

(v) Other fees.

TOTAL ..

Dated.....(Place) the.....19 ..

Certified that all the particulars given above are correct.

Signature of dealer or depositor.

Motor Spirit Sales Tax Clerk.

Amount received.....

Petrol Taxation Officer/Treasury Accountant.

.....district.

Treasury Officer

Sub-Treasury Officer

Seal of Petrol Taxation Officer,  
.....Treasurer.

Stamp of Treasury.....

Agent, State Bank of India.

S. C. BHATNAGAR,  
Secretary (Excise).



